

# **Internal Revenue Service**

## **PART 3**

**Electronic Transmitted Documents (ETD)  
File Specifications & Record Layouts for  
Individual Income Tax Documents**

# **TAX YEAR 2004**

**W&I, Submission Processing,  
Individual Electronic Filing &  
ELF/Questionable Refund Project Section  
August 30, 2004**

## Table of Contents

|  |     |
|--|-----|
| Highlights . . . . .   | iii |
| Introduction . . . . .   | 1   |
| Section 1 General Information . . . . .                            | 2   |
| Section 2 Acknowledgment Format . . . . .                          | 4   |
| A. Ack Record Layout . . . . .                                     | 5   |
| B. Ack Error Record . . . . .                                      | 6   |
| C. Ack Recap Record . . . . .                                      | 7   |
| Section 3 Validation - Transmission and Forms (General) . . . . .  | 10  |
| .01 Transmission Rejection Conditions . . . . .                    | 10  |
| .02 Form Rejection - General Conditions . . . . .                  | 11  |
| Section 4 Validation - Form Required Field Entries . . . . .       | 21  |
| .01 Required Conditions for Individual Tax Documents . . . . .     | 21  |
| Section 5 Validation - Specific Forms . . . . .                    | 22  |
| .01 Form 56 Specific Values . . . . .                              | 22  |
| .02 Form 2350 Specific Values . . . . .                            | 22  |
| .03 Form 2688 Specific Values . . . . .                            | 26  |
| .04 Form 4868 Specific Values . . . . .                            | 29  |
| .05 Form 9465 Specific Values . . . . .                            | 32  |
| .06 Form Payment Specific Values . . . . .                         | 38  |
| Section 6 Signature Authorization for ETD Specifications . . . . . | 40  |
| .01 Signature Authorization . . . . .                              | 40  |
| .02 Jurat/Disclosure Guidelines . . . . .                          | 41  |
| .03 Jurat/Disclosure Codes . . . . .                               | 43  |
| .04 Jurat/Language Text Selections . . . . .                       | 45  |
| .05 Jurat/Disclosure Text . . . . .                                | 48  |
| Section 7 ETD Record Layouts . . . . .                             | 53  |
| Transmitter Record A . . . . .                                     | 54  |
| Transmitter Record B . . . . .                                     | 56  |
| Tax Document Identification . . . . .                              | 57  |
| Form 56 . . . . .  | 58  |

## Table of Contents (continued)

|              |   |     |
|--------------|---|-----|
| Section 7    | ETD Record Layouts (continued)                      |     |
|              | Form 2350 . . . . .                                 | 65  |
|              | Form 2688 . . . . .                                 | 70  |
|              | Form 4868 . . . . .                                 | 75  |
|              | Form 9465 . . . . .                                 | 78  |
|              | Attached Form Identification . . . . .              | 83  |
|              | Form Payment Record . . . . .                       | 84  |
|              | Authentication Record . . . . .                     | 85  |
|              | Summary Record . . . . .                            | 87  |
|              | Recap Record . . . . .                              | 90  |
| ATTACHMENT 1 | Error Reject Codes (ERC) Cross References . . . . . | 93  |
| ATTACHMENT 2 | Form Occurrence Number . . . . .                    | 104 |
| ATTACHMENT 3 | Attachment Sequence Number . . . . .                | 105 |

## Highlights

Changes made since August 29, 2003 revision are denoted by a single vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. Change for Tax Year 2004 - Gift and Generation Skipping (Gift/GST) Taxes has been deleted from Forms 2350, 2688, and 4868 effective Processing Year 2005. See related jurat versions E and I.
2. Form 56 has been revised to include some new fields and deletion of the second fiduciary's signature, PIN, title and date.
3. Revised Error Reject Code 0329 to include the Tax Return has already been filed.
4. Deleted the second fiduciary signature line from the Authentication and the Summary Record.
5. Removed decedent return from ERC 0010. This would allow for a decedent extension to be processed.
6. Reserved fields 0105, 0110, and 0160 of the Summary Record.
7. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2005, payments can be submitted through Lockbox. The Forms 4868 and 2350 can be transmitted electronically. The check can be sent to the Lockbox Sites (listed on the back of the Forms 4868 and 2350) without the Forms 4868 and 2350 attached. The information must be included on the check.

1. Name (taxpayer)
2. Social Security Number (taxpayer SSN)
3. Tax Period
4. Forms 4868 and 2350

Note: Gift/GST tax return information has been deleted and is no longer required. If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED NO LATER THAN 4/15/05.

Comments and Suggestions

Please send any comments or suggestions regarding ETD filing to:

Internal Revenue Service  
Eula James, SE:W:CAS:SP:IEF:R  
NCFB C4-277  
5000 Ellin Road  
Lanham, MD 20706

Please send any comments or suggestions regarding the Form 8878, IRS e-file signature authorization on Application for Extension of Time to File and the Jurat/Disclosure Guidelines to:

Internal Revenue Service  
Carol Brauzer, SE:W:CAS:SP:IEF:R  
NCFB C5-121  
5000 Ellin Road  
Lanham, MD 20706

Please send any comments or suggestions regarding the Practitioner PIN to:

Internal Revenue Service  
Teara Mitchell, SE:W:CAS:SP:IEF:P  
NCFB C4-262  
5000 Ellin Road  
Lanham, MD 20706

Please send any comments or suggestions regarding Electronic Funds Withdrawals, Forms 4868 and 2350 to:

Internal Revenue Service  
Rose Holley, SE:S:CAS:P:PBR  
NCFB C7-183  
5000 Ellin Road  
Lanham, MD 20706

## ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

- Form 56
- Form 2350
- Form 2688
- Form 4868
- Form 9465
- Form Payment

Other differences:

- o The record layouts for the TRANA, Forms 56, 2688, 2350, 4868, 9465, RECAP, and Acknowledgment records have been modified: See Part III, Sections 2 and 7 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part III, Sections 3, 4, 5 and ATTACHMENT 1 for more information.

**SECTION 1 - GENERAL INFORMATION**

**.01 Data Communications Subsystem**

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part I, Section 1.

**.02 File Format - General Description**

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part I, Section 2.

**.03 File Format - Fixed and Variable Length Option**

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part I, Section 2 for more information.

**.04 Types of Records**

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Section 7 of Part III.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Payment

Up to one Form Payments and one Authentication record can be filed along with Forms 4868 and 2350.

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Page 87 of Part III for more information.

**SECTION 1 - GENERAL INFORMATION**

**.04 Types of Records (continued)**

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 7 of Part III for more information.

**.05 Types of Characters**

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part I, Section 5 for more information.

## SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

If an ACK Key record contains the words "Ext Approved" in the Form 2688 Extension field (SEQ 0040), the extension request has been approved. **Caution: If we later find that statements made on the extension application are false or misleading, the extension is null and void. Taxpayer will owe a late filing penalty.**

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part III, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the acknowledgment records on the following page and the TRANA record layout in Part III, Section 7).

**SECTION 2 - ACKNOWLEDGMENT FORMAT** (continued)

**ACKNOWLEDGMENT RECORD LAYOUT**

(A) ACK Key Record

| Field No. | Identification                     | Length | Description  |
|-----------|------------------------------------|--------|--|
|           | Byte Count                         | 4      | "0120"   |
|           | Start of Record Sentinel           | 4      | "****"   |
| 0000      | Record Id                          | 6      | Value "ACKbbb"   |
| 0005      | Reserved                           | 1      |  |
| 0010      | Reserved                           | 1      |  |
| 0020      | Primary SSN                        | 9      | Numeric  |
| 0030      | Electronic Transmitter Information | 16     | Numeric<br>ETIN (5),<br>Transmitter's Use Code (2),<br>Julian Day (3),<br>Trans Sequence Number (2)<br>Sequence Num for Form (4)                               |
| 0040      | Form 2688 Extension                | 12     | Ext Approved or blank  |
| 0050      | Acceptance Code                    | 1      | "A" = Accepted<br>"R" = Rejected<br>"T" = Transmission<br>Rejected<br>"D" = Duplicate  |
| 0060      | Reserved                           | 3      | blank  |
| 0065      | PIN Presence Indicator             | 1      | 0 = No PIN present<br>1 = Practitioner PIN<br>2 = Self Select PIN by<br>Practitioner Used<br>3 = Self-Select PIN<br>On-Line Used<br>" " (blank) = Rejected PIN |
| 0070      | Reserved                           | 1      | blank  |
| 0080      | Date Accepted                      | 8      | YYYYMMDD   |

**SECTION 2 - ACKNOWLEDGMENT FORMAT** (continued)

**ACKNOWLEDGMENT RECORD LAYOUT**

(A) ACK Key Record

| Field<br>No.<br>----- | Identification<br>-----             | Length<br>----- | Description<br>-----  |
|-----------------------|-------------------------------------|-----------------|---|
| 0090                  | DCN of Document                     | 14              | Numeric   |
| 0100                  | Number of Error Records             | 2               | Numeric, 00-96  |
| 0110                  | Attachment Sequence Number          | 2               | (See Attachment 3)  |
| 0111                  | Reserved                            | 11              | blank   |
| 0115                  | Payment Acknowledgement<br>Literals | 15              | "PYMNT RQST RECD" or blank  |
| 0117                  | Date of Birth Validity Code         | 1               | "0" = DOB Validation<br>Not Required<br>"1" = All DOB(s) Valid<br>"2" = Primary DOB Mismatch<br>"3" = Spouse DOB Mismatch<br>"4" = Both DOB(s) Mismatch |
| 0118                  | Filler                              | 2               | blank   |
| 0119                  | Reserved                            | 2               | blank   |
| 0120                  | Reserve                             | 1               | blank   |
| 0130                  | Reserve                             | 2               | blank   |
|                       | Record Terminus Character           | 1               | Value "#"   |

**SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT** (continued)

(B) ACK Error Record

| Field<br>No. | Identification               | Length | Description                            |
|--------------|------------------------------|--------|--|
| -----        | -----                        | -----  | -----                                  |
|              | Byte Count                   | 4      | "0120"                                 |
|              | Start of Record Sentinel     | 4      | "*****"                                |
| 0000         | Record Id                    | 6      | Value "ACKRbb"                         |
| 0010         | Primary SSN                  | 9      | Numeric (Must match ACK<br>Key Record) |
| 0020         | Reserved                     | 7      | blank                                  |
| 0030         | Error Record Sequence Number | 2      | Numeric (01-96)                        |
| 0040         | Error Form Record ID         | 6      | Alphanumeric                           |
| 0050         | Error Form Record Type       | 6      | Alphanumeric                           |
| 0060         | Error Form Page Number       | 5      | Numeric (01)                           |
| 0070         | Error Form Occurrence        | 7      | Numeric (0000001-0000050)              |
| 0080         | Error Field Sequence Number  | 4      | Numeric                                |
| 0090         | Error Reject Code            | 4      | Numeric (nnnn)<br>(see Attachment 1)   |
| 0100         | Filler                       | 55     | blank                                  |
|              | Record Terminus Character    | 1      | Value "#"                              |

**SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT** (continued)

(C) ACK Recap Record

| Field No. | Identification  | Form Ref. | Length | Field Description |
|-----------|---|-----------|--------|-------------------|
| -----     | -----   | -----     | -----  | -----             |
|           | Byte Count  |           | 4      | "0120"            |
|           | Start of Record Sentinel  |           | 4      | Value "*****"     |
| 0000      | Record ID   |           | 6      | Value "RECAPb"    |
| 0010      | Reserve   |           | 8      | blank             |
| 0020      | Reserve   |           | 6      | N                 |
| 0030      | Total ETD Document Count  |           | 6      | N                 |
| 0040      | Electronic Transmitter Identification Number and Transmitter's Use Code |           | 7      | N                 |
| 0050      | Julian Day of Transmission  |           | 3      | N (DDD)           |
| 0060      | Transmission Sequence Number for Julian Day in (0050)                   |           | 2      | N                 |
| 0070      | Total ETD Documents Accepted  |           | 6      | IRS Use Only      |
| 0080      | Reserve   |           | 6      | IRS Use Only      |
| 0090      | Total ETD Documents Rejected  |           | 6      | IRS Use Only      |
| 0100      | Reserve   |           | 6      | IRS Use Only      |
| 0110      | Reserve   |           | 6      | IRS Use Only      |
| 0120      | IRS Computed ETD Document Count   |           | 6      | IRS Use Only      |
| 0130      | Reserved  |           | 6      | Blank             |

**SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT** (continued)

(C) ACK Recap Record

| Field No. | Identification            | Form Ref. | Length | Field Description |
|-----------|---------------------------|-----------|--------|-------------------|
| -----     | -----                     | -----     | -----  | -----             |
| 0135      | Reserved                  |           | 6      | Blank             |
| 0137      | Filler                    |           | 5      | Blank             |
| 0140      | Acknowledgment File GTX   |           | 20     | AN                |
|           | Record Terminus Character |           | 1      | Value "#"         |

RECAP record. Field 0120 is computed by IRS.  
 ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.  
 The Payment Form is considered an attachment as described in  
 Part III, Section 7, Attached Form Identification.

**Section 3 - Validation - Transmission and Forms (General)**

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicates the Error Reject Code (ERC) in Part III, Attachment 1.

**.01 TRANSMISSION REJECTION CONDITIONS**

The following conditions must exist or the entire transmission will be rejected:

- 0806 - The Processing Site must equal a valid Electronic Filing Site (SEQ 0040): "C" = Andover, "D" = Memphis, "E" = Austin, "F" = Kansas, "G" = Philadelphia. --|
- 0822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission. |
- 0823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 0824 - TRANA Record (TRANA)- Transmitter EFIN must be present (SEQ 0110).
- 0825 - TRANA Record transmission type (SEQ 170) must equal "D" for ETD, "N" Online, or "T" TeleFile. |
- 0840 - The ETIN and Transmitter's Use Code (Field 0040), Julian Day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 0060-0080). --|

### Section 3 - Validation - Transmission and Forms (General)

#### .02 FORM REJECTION - GENERAL CONDITIONS

- 0001 - The Summary Record must be present.
- 0004 - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
  - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN.
  - The Social Security Number of the Summary record (Field 0002) must be numeric.
  - The Social Security Number of the Summary record (Field 0002) must match the Primary SSN.
- 0010 - All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
  - Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.
  - Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.
  - The PIN must be numeric and greater than zeros.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

- 0014 - All non-significant money fields (NO ENTRY) must be blank. All other non-significant fields must be blank unless otherwise specified in the Record Layouts.
- 0027 - The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

- 0028 - The District Office Code in the EFIN of the Originator in the Document Record must be valid.

An "out of service center" District Office (DO) is permitted when the Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 56, Form 2350, Form 2688, Form 4868, and Form 9465 and address indicator of the Form equal to "3".

See Part I, Attachment 8 for list of valid Universal Location Codes.

- 0030 - The Form Payment must be accompanied by Forms 4868 or 2350. The Authentication record must be accompanied by form payment.
- 0031 - The Document Sequence Number (DSN) must be numeric.
- 0032 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document Identification information must be numeric.
- 0033 - Fields on a record must not be longer than specified in Record Layouts.
- 0034 - For each record, significant data must be present following the Record ID.
- 0035 - Field sequence numbers for each record must be in ascending order and valid for that tax document.
- 0044 - Invalid Record ID on the incoming record. The error may be caused by one of the following:

Form is not valid for Electronic Transmitted Documents.  
A page number is incorrect or is a duplicate.

**Section 3 - Validation - Transmission and Forms (General)**

**.02 FORM REJECTION - GENERAL CONDITIONS** (continued)

- 0045 - The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.

  - The number of occurrences for forms cannot exceed the number specified in Attachment 2.
  - One Form 56 for each Primary Taxpayer
  - One Form 4868 for each primary taxpayer
  - One Form 9465 for each primary taxpayer
  - One Form 2350 for each primary taxpayer
  - One Form 2688 for each primary taxpayer
  - One Form PMT for each Form 4868
  
- 0060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
  
- 0061 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNS do not have to be consecutive.
  
- 0062 - The first two digits of the DCN must be zeros (00).
  
- 0064 - The Year Digit of the DCN for TAX YEAR 2004 processing must be "5".
  
- 0071 - The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of SSN/ITIN.
  
- 0305 - Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.
  
- 0306 - For the foreign address document, address indicator must be set to "3" and domestic address field must be blank and Foreign Address fields must be filled.
  
- 0310 - Forms 4868 and 2350 must be received no later than April 15, 2005. |  
In the case of a previously rejected form that has been corrected, the form must be received no later than April 20, 2005

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

- 0311 - The cutoff date for Form 2688 is August 15, 2005, and for re-transmitted forms are August 20, 2005 |
- 0315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 0316 - The Secondary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

See Part I, Attachment 8 for list of valid Universal Location Codes.

- 0323 - When Date of Death (SEQ 0250) of Form 56 is present, then year cannot be equal or later than processing year.
- 0324 - The Tax Form Number (SEQ 0320) of Form 56 must contain "1040".
- 0325 - The Tax Year One (SEQ 0330 & 0353), Year Two (SEQ 0332 & 0354), Year Three (SEQ 0334 & 0355), Period One (SEQ 0340 & 0356), Period Two (0342 & 0357) or Period Three (SEQ 0344 & 0358) cannot be all blanks.
- 0326 - The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal, "F" for Form 9465, "G" for Form 2350 and 2688, "H" for Form 56 and "I" for Form 4868 with Electronic Funds Withdrawal (Practitioner PIN Method).
- 0327 - The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.
- 0328 - The Fiduciary (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.
- 0329 - No Form 4868 on file at the IRS or the tax return (Form 1040/A/EZ) has already been filed.
- 0395 - The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 or Form 2350.
- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 or Form 2350.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

- 0396 - The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 and Form 2350 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 6 for optional Routing Transit Number Validation.
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
  - Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.
  - The Type of Account for Form 4868 and Form 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".
- 0397 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2005 when a domestic payment is present.
- The Requested Payment Date for Form Payment (SEQ 0080) must Be present and cannot be later than June 15, 2005, when a Foreign payment is present.
  - The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).
- 0490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 0491 - When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0670 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

--|

0671 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

--|

- 0674 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 0675 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 0677 - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen have not filed previously.
- 0678 - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.
- 0679 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 0680 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.
- 0681 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0681 - For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

0682 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

For Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

**Section 3 - Validation - Transmission and Forms (General)**

**.02 FORM REJECTION - GENERAL CONDITIONS** (continued)

0697 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

--|

0698 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P" and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

--|

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0699 - When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), Spouse Prior Year Adjusted Gross Income must be blank on the Authentication Record.

0999 - If more than 96 reject conditions are identified, the last Reject Code will be "0999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

**Section 4 - Validation - Form Required Field Entries**

**.01 Required Conditions for Individual Tax Documents**

(1) **Primary SSN**

0004 - The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 0003) AND must be within the valid range of SSNs/ITINs.

- In the Form 9465, the Primary SSN must not equal the Spouse SSN.

0900 - In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously Accepted for the current tax year.

- In the Form 2350, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 2350 previously accepted for the current tax year.

(See Part I, Section 6, SSN Validation for the valid range of SSN and ITIN)

(2) **Primary Name Control**

0006 - Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.

- Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The two leftmost positions must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part I, Section 7.

## Section 5 - Validation - Specific Forms

### .01 Form 56

#### (1) Record Identification

0003 - The Tax Period (Field 0005) must be "200412".

#### (2) Decedent's and Fiduciary's Name

0020 - Decedent's name (SEQ 0010) and fiduciary's name (SEQ 0130) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

#### (3) Street Address

0007 - Decedent's Street Address (SEQ 0050) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0090) and Foreign City State or Province, Postal Code (SEQ 0100) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- Fiduciary's Street Address (SEQ 0150) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0190) and Foreign City State or Province, Postal Code (SEQ 0200) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces.

The only special characters allowed are space, hyphen(-), slash(\).

## Section 5 - Validation - Specific Forms

### .01 Form 56 (continued)

- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 3 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.  
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 3.

### (4) City

- 0023 - The Decedent's City (SEQ 0060) for the document filed from U.S. possessions, or foreign Country (SEQ 0110) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
- The Fiduciary's City (SEQ 0160) for the document filed from U.S. possessions, or foreign Country (SEQ 0210) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
  - The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

### (5) State

- 0022 - Decedent's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

**Section 5 - Validation - Specific Forms**

**.01 Form 56 (continued)**

- Fiduciary's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 4.

**(6) Zip Code**

- 0016 - Decedent's Zip Code (SEQ 0080) and Fiduciary's Zip Code (SEQ 0180), for the document filed from U.S. and its possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 4.

**(7) Foreign Address**

- 0306 - If the Address Indicator (SEQ 0120) is set to 3, then Foreign Street (SEQ 0090), Foreign City (SEQ 0100), and Foreign Country (SEQ 0110) must be present and Decedent's Street Address (SEQ 0050), Decedent's City (SEQ 0060), Decedent's State Abbreviation (SEQ 0070) and Decedent's Zip Code (SEQ 0080) must not be present. Zeroes in Decedent's ZIP Code (SEQ 0080) are allowed.
- If the Address Indicator (SEQ 0220) is set to 3, then Foreign Street (SEQ 0190), Foreign City (SEQ 0200), and Foreign Country (SEQ 0210) must be present and Fiduciary's Street Address (SEQ 0150), Fiduciary 's City (SEQ 0160), Fiduciary 's State Abbreviation (SEQ 0170) and Fiduciary's Zip Code (SEQ 0180) must not be present. Zeroes in Fiduciary's ZIP Code (SEQ 0180) are allowed.

**(8) Phone Number**

- 0318 - Either the Fiduciary's USA Phone No (SEQ 0225) or Fiduciary's Foreign Phone No (SEQ 0230) must be present and numeric. It cannot be all zeroes.

**Section 5 - Validation - Specific Forms**

**.01 Form 56 (continued)**

**(9) Date of Death**

0323 - Year of Date of Death (SEQ 0250) cannot be equal or greater than processing year.

**(10) Tax Form Number**

0324 - Tax Form Number (SEQ 0320) must be '1040'.

**(11) Tax Years or Periods Ending**

0325 - One or more Tax year (SEQ 0330, 0332, 0334, 0353, 0354, 0355) or Periods ending (SEQ 0340, 0342, 0344, 0356, 0357, 0358) must be present.

**(12) Fiduciary**

0328 - When Fiduciary Name (SEQ 0610) is present, it must be same as Fiduciary Name (SEQ 0120) of Authentication Record.

**Section 5 - Validation - Specific Forms**

**.02 Form 2350**

**(1) Record Identification**

0003 - The Tax Period (Field 0005) must be "200412".

**(2) Taxpayer's or Spouse's Name**

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0060) on Form 2350 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2350 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

**(3) Extension Date**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

Section 5 - Validation - Specific Forms

.02 Form 2350 (continued)

(4) Spouse SSN

0314 RESERVED

--|

(5) Street Address

- 0007 - Street Address (SEQ 0070) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
  - Enter the house number and street, route number, post office box or box number.
  - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 3 unless the word is a proper name.
  - Enter one-half as 1/2, no spaces.
  - Always add st, nd, rd or th to a numbered street or avenue.  
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
  - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
  - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 3.

(6) City

- 0023 - The City (SEQ 0080) for the document filed from U.S. possessions, or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

**Section 5 - Validation - Specific Forms**

**.02 Form 2350 (continued)**

**(7) State**

0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 4.

**(8) Zip Code**

0016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 4.

**(9) Primary/Spouse's PIN**

0304 - If form payment is for an extension, then Primary PIN Number (SEQ 0035) must be present.

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number (SEQ 0120) must be present.

- No Taxpayer PIN is required for Other Than Taxpayer is present.

**(10) Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 0120) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

**(11) Foreign Residence Qualification**

0321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

Section 5 - Validation - Specific Forms

.03 Form 2688

(1) Record Identification

0003 - The Tax Period (Field 0005) must be "200412".

(2) Taxpayer's or Spouse's Name

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer's or spouses last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0060) on Form 2688 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2688 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

**Section 5 - Validation - Specific Forms**

**.03 Form 2688 (continued)**

**(3) Extension Date and Explanation**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

0317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

**(4) Spouse SSN**

0314 - RESERVED

--|

**(5) Street Address**

0007 - Street Address (SEQ 0070) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 3 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.  
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 3.

**Section 5 - Validation - Specific Forms**

**.03 Form 2688 (continued)**

(6) **City**

0023 - The City (SEQ 0080) for the document filed from U.S. or U.S. possessions or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(7) **State**

0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) **Zip Code**

0016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) **Primary/Spouse's PIN**

0304 - The Primary PIN must be present if the payment is for an extension. --|

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number (SEQ 0120) must be present.

- No PIN is required if Other Than Taxpayer is present.

(10) **Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 130) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

**Section 5 - Validation - Specific Forms**

**.03 Form 2688 (continued)**

(11) **Filed Form 4868 For Auto Extension Check Box**

- 0319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.  
- Filed Form 4868 No Check Box (SEQ 0240) must not be checked.
- 0329 - No Form 4868 on file at the IRS or the tax return (1040/A/EZ) has already been filed. |

**.04 Form 4868**

(1) **Record Identification**

- 0003 - The Tax Period (Field 0005) must be "200412". |

(2) **Name Line 1**

- 0020 - Name Line 1 (SEQ 0030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
  - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
  - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

**Section 5 - Validation - Specific Forms**

**.04 Form 4868 (continued)**

(2) **Name Line 1** (continued)

0033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0100) on Form 4868 is significant, the Name Line 1 (SEQ 0030) must contain an ampersand.

- If the Spouse SSN (SEQ 0100) on Form 4868 is NOT significant, the Name Line 1 (SEQ 0030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part I, Section 7.

(3) **Spouse SSN**

0314 - RESERVED

--|

(4) **Street Address**

0007 - Street Address (SEQ 0040) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0032) and Foreign City State or Province (SEQ 0034) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 3 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 3.

Section 5 - Validation - Specific Forms

**.04 Form 4868 (continued)**

(5) City

0023 - The City (SEQ 0050) for the document filed from U.S. or U.S. possessions, or Foreign Country (SEQ 0036) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(6) State

0022 - State Abbreviation (SEQ 0060) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(7) Zip Code

0016 - Zip Code (SEQ 0070) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(8) Foreign Address

0306 - If the Address Indicator (SEQ 0080) is set to 3, then Foreign Street (SEQ 0032), Foreign City (SEQ 0034), Foreign Country (SEQ 0036) must be present and Street Address (SEQ 0040), City (SEQ 0050), State Abbreviation (SEQ 0060) and ZIP Code (SEQ 0070) must not be present. (Zeroes in ZIP Code (SEQ 0070) are allowed).

## Section 5 - Validation - Specific Forms

### .05 Form 9465

#### (1) Taxpayer's Name or Spouse Name

- 0020 - Taxpayer's Name (SEQ 0010) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
  - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
  - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- 0033 - Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS.**

**If filing jointly, the Spouse Name (SEQ 0030) of Form 9465 must meet the same criteria.**

For more information, see Part I, Section 7, Name Line 1.

#### (2) Street Address

- 0007 - Street Address (SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
  - Enter the house number and street, route number, post office box or box number.
  - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 3 unless the word is a proper name.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(2) Street Address (continued)

- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.  
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 3.

(3) City

- 0023 - The City field (SEQ 0070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(4) State

- 0022 - State Abbreviation (SEQ 0080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(5) Zip Code

- 0016 - Zip Code (SEQ 0090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

**Section 5 - Validation - Specific Forms**

**.05 Form 9465 (continued)**

**(6) Foreign Address**

0306 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal Code (SEQ 0086) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080) and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed.

**(7) Spouse Name Control**

0006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Section 7. |

**(8) Phone Number**

0318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.

**(9) Electronic Funds Withdrawl Information**

0396 - The Routing Transit Number (SEQ 0330), and Bank Account Number (SEQ 0340), must be present if taxpayer chooses monthly payments using the Direct Debit Installment Agreement (DDIA) methods from the Checkings Account.

For more information on Direct Debit Information, see Part III, Attachment 1.

0167 - The Monthly Payment Date (SEQ 0310) must be present and in the range of 01 to 28.

0168 - The Monthly Payment (SEQ 0300) must be a minimum of \$25.00.

0172 - The Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.

**(10) Primary/Spouse's PIN**

0304 - The Primary PIN must be present if the payment is for an extension. --|

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number (SEQ 0120) must be present.

- No PIN is required if Other Than Taxpayer is present.

**Section 5 - Validation - Specific Forms**

**.06 Form Payment**

**(1) Record Identification**

- 0030 - Form 4868 or Form 2350 must be present when Form Payment is filed.
- Authentication Form must be present when Form Payment is filed.

**(2) Primary and Secondary SSN**

- 0395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868 or (SEQ 0030) of Form 2350.
- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868 or (SEQ 0060) of Form 2350.

**(3) Routing Information**

- 0396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).
- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '- '.
- The Type of Account (0050) must be "1" for checking or "2" for savings.

**(4) Amount of Tax Payment**

- 0320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.
- If Part II is present on Form 4868, the amount of tax payment on the form Payment (SEQ 060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7. |
- For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5. |

**Section 5 - Validation - Specific Forms**

**.06 Form Payment (continued)**

**(5) Tax Type Code**

- 0313 - The Tax Type Code of Form Payment (SEQ 0070) must be 4868E for extension payment attached to the Form 4868 and 2350E for extension payment attached to the Form 2350.

**(6) Requested Payment Date**

- Must be present and a valid date range.
- Request Payment Date (SEQ 0080) cannot be later than April 15, 2005 when a domestic payment is present.
- Requested Payment Date (SEQ 0080) cannot be later than June 15, 2005.

**(7) Phone Number**

- 0318 - The Taxpayer's Day Time Phone Number must be 10 characters long and numeric. It cannot be all zeroes.

**(8) Primary/or Spouse's PIN**

- 0304 - The Primary PIN must be present if the payment is for an extension.
- If Spouse's SSN is present and form payment is present, then Secondary PIN Number (SEQ 0120) must be present.
  - No PIN is required if Other Than Taxpayer is present.

## Section 6 - Self-Select PIN for ETD Specifications

### .01 IRS e-file Signature Authorization on Application for Extension of Time To File (Form 8878)

1. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time To File, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868, 2688, and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return or document.
2. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) complete Part II of Form 8878 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.
3. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. Jurat/Disclosure Version I should be used for this purpose. The taxpayer is required to complete a Form 8878 and check the appropriate box in Part II of Form 8878 to indicate if they will enter their own PIN or authorize the ERO to do so on their behalf. Part III of Form 8878 must always be completed by the ERO. Note that a signature is only required to authorize the withdrawal. There is no signature requirement for the Form 4868 itself.

Tax Year 2004 Form 8878 and instructions will be available on the IRS web site, The Digital Daily, at [www.irs.gov](http://www.irs.gov) (click on "Forms and Pubs", then "Forms and Instructions"). The tax year 2004 form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.

4. An Exhibit of Form 8878 will be included in Publication 1345A, Filing Season Supplement for Authorized e-file Providers, Tax Year 2004.

## Section 6 - Self-Select PIN for ETD Specifications

### .02 Jurat/Disclosure Guidelines

1. **Change for Tax Year 2004 - Form 4868 no longer includes gift/GST tax information. See related changes to Jurat versions E and I. Form 56 has been revised to require only one Fiduciary's signature. See Jurat version H.**
2. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.
3. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
4. It is imperative that all taxpayers who use the Electronic Funds Withdrawal(EFW)feature are provided with the appropriate Electronic Funds Withdrawal statement for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D2 or D3 for ETD documents) is displayed on the jurat exhibits, but is not required when EFW does not apply.
5. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
6. For authentication purposes, some jurat versions include entry fields for taxpayer and spouse adjusted gross income (AGI) amount from the prior year return. To minimize errors, it is suggested that software packages inform users that the AGI amount for each taxpayer must be the total AGI figure from the taxpayer's originally filed prior year income tax return and not an amount from an amended return or a math error correction. In most cases, both taxpayers filing a joint return will enter the same AGI amount.
7. If a taxpayer filed jointly with a different spouse in the previous year, they are to use the total AGI amount from the return filed with the ex-spouse. In this case the AGI amounts for each taxpayer may differ.
8. If a tax year 2004 tax return was not received and processed at IRS by December 18, 2004, enter "0" (zero) as the prior year AGI amount. In the event the return is rejected due to a mismatch of AGI, the return can e resubmitted using the actual AGI amount.
9. Software products intended for use by tax professionals may also provide the ability functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to a screen display. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).

**Section 6 - Self-Select PIN for ETD Specifications**

**.02 Jurat/Disclosure Guidelines**

10. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes E - I are included in Part III of this document. Use the guidelines below, and notes included with each text selection to determine appropriate jurat entry field format.

| <b>Jurat Entry Field Format Guidelines</b>    |                |                   |  |
|---|----------------|-------------------|--|
| <b>Field</b>                                  | <b>Length</b>  | <b>Characters</b> | <b>Format/Notes</b>  |
| Dates - (e.g. signature dates, Date of Birth) | Eight          | All numeric       | MMDDYYYY (must convert to YYYYMMDD for record layouts)   |
| Taxpayer's PIN                                | Five           | All numeric       | Cannot be all zeroes   |
| ERO or Paid Preparer PIN                      | Eleven         | All numeric       | First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics |
| Money Fields                                  | Twelve maximum | All numeric       | Dollars ONLY, zero fill if no prior year AGI   |

11. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2004 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g. C2,D2,T1) In the "Required Text" column identify the possible selections for each jurat/disclosure version.

**Section 6 - Self-Select PIN for ETD Specifications**

**.03 Jurat/Disclosure Codes**

| Tax Year 2004 Jurat Disclosure Codes<br>For Electronic Transmitted Documents (ETD)<br>(Forms 4868, 9465, 2350, 2688, and 56) |   |               |
|--|---|---------------|
| Code   | Title/Conditions  | Required Text |
| E  | Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return  |               |
|  | • Without electronic funds withdrawal (EFW)   | C2            |
|  | • With electronic funds withdrawal  | C2,D2,T1      |
|  | Prepared by: taxpayer or Preparer/ERO<br>Transmitted by: Transmitter or Preparer/ERO<br>Signatures:<br>• No taxpayer signature or PIN without EFW<br>• Taxpayer Self Select PIN required with EFW   |               |
| F  | Form 9465, Installment Agreement Request  |               |
|  | • Without electronic funds withdrawal (EFW)   | C2,T1         |
|  | • With electronic funds withdrawal  | C2,D3,T1      |
|  | Prepared by: taxpayer or Preparer/ERO<br>Transmitted by: Transmitter or Preparer/ERO<br>Signatures:<br>• Taxpayer signature(s) or PIN required on all Forms 9465.                                   |               |
| G  | Form 2350, Application for Extension of Time To File ... or Form 2688, Application for Additional Time To File...   |               |
|  | • Signed by taxpayer without electronic funds withdrawal (EFW)  | P3,C2,T3      |
|  | • Signed by taxpayer with electronic funds withdrawal (EFW) (Form 2350 only)  | P3,C2,D2,T1   |
|  | • Signed by Preparer Other Than Taxpayer without electronic funds withdrawal (EFW)  | P3,C2,T4      |
|  | • Signed by Preparer Other Than Taxpayer with electronic funds withdrawal (EFW Form 2350 only)  |               |
|  | Prepared by: Taxpayer or Preparer/ERO<br>Transmitted by: Transmitter or Preparer/ERO<br>Signatures:<br>• Taxpayer Self-Select PIN<br>• Preparer Other Than Taxpayer, up to 35 character name entry. |               |
| H  | Form 56, Notice concerning Fiduciary Relationship   |               |
|  | • Signed by Fiduciary   | C2,T7         |
|  | Prepared by: fiduciary or Preparer/ERO<br>Transmitted by: Transmitter or Preparer/ERO<br>Signatures: Fiduciary, up to 35 character name entry   |               |

Section 6 - Self-Select PIN for ETD Specifications

.03 Jurat/Disclosure Codes (continued)

|   |  |          |
|---|--|----------|
| I | Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (Using Practitioner PIN Method)   |          |
|   | <ul style="list-style-type: none"> <li>• Requires taxpayer PIN for Electronic Funds Withdrawal Authorization</li> </ul>  | C2,D2,T9 |
|   | <ul style="list-style-type: none"> <li>• Requires ERO EFIN/PIN in Authentication Record</li> </ul>   |          |
|   | Prepared by: Taxpayer or Preparer/ERO<br>Transmitted by: Transmitter or Preparer/ERO<br>Signatures: <ul style="list-style-type: none"> <li>• Taxpayer PIN for Electronic Funds Withdrawal</li> </ul> |          |

## Section 6 - Self-Select PIN for ETD Specifications

### .04 Jurat/Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

#### **Perjury Statement**

##### Selection P3 (ETD only)

**Perjury Statement - use this selection when Electronically filing Form 2688 or 2350**

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

#### **Consent to Disclosure**

##### Selection C2 (ETD only)

**Consent to Disclosure - use this selection for forms and documents other than Form 1040 Series returns (e.g. Forms 4868, 2350, 2688, 9465 and 56)**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

#### **Electronic Funds Withdrawal Selections**

##### Selection D2 (ETD only)

**Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (Include statement only with Electronic Funds Withdrawal)**

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**Section 6 - Self-Select PIN for ETD Specifications**

**.04 Jurat/Language Text Selection**

**Electronic Funds Withdrawal Selections (continued)**

**Selection D3 (ETD only)**

***Electronic Funds Withdrawal (EFW) Consent for Forms 9465 (Include statement only with Electronic Funds Withdrawal)***

**Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**Taxpayer Signature Selections**

**Selection T1**

***Use this signature selection when filing one of the following:***

- ***Form 4868 with an Electronic Funds Withdrawal (EFW)***
- ***Form 2350 signed by the taxpayer with an Electronic Funds Withdrawal (EFW)***
- ***All Forms 9465***

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Taxpayer's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_  
Spouse's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_

**Selection T3 (ETD only)**

***Use this signature selection when filing Form 2350 or 2688 without an Electronic Funds Withdrawal (EFW) signed by the taxpayer using a Self Select PIN***

**I am signing this Form by entering my Self Select PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_



**Section 6 - Self-Select PIN for ETD Specifications**

**.05 e-file Jurat/Disclosure Text - Codes E - I**

---

**Tax Year 2004 Jurat/Disclosure - Code E Text  
Form 4868  
(with or without Electronic Funds Withdrawal)**

---

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

***If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:***

**Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Taxpayer's Prior Year Adjusted Gross Income \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_  
Spouse's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_

---

**Section 6 - Self-Select PIN for ETD Specifications**

**.05 e-file Jurat/Disclosure Text - Codes E - I**

---

**Tax Year 2004 Jurat/Disclosure - Code F Text  
Form 9465  
(with or without Electronic Funds Withdrawal)**

---

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

***If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:***

**Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**The following section must be included on all Forms 9465.**

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Taxpayer's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_  
Spouse's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_

---

**Section 6 - Self-Select PIN for ETD Specifications**

**.05 e-file Jurat/Disclosure Text - Codes E - I**

**Tax Year 2004 Jurat/Disclosure - Code G Text  
Forms 2350 and 2688  
(with or without Electronic Funds Withdrawal)**

**Perjury Statement**

Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

**If application without Electronic Funds Withdrawal signed by taxpayer(s), include the following text: I am signing this Form by entering my Self Select PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_  
-----

**If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following text:**

I am signing this Form by entering my name and date below.

\_\_\_\_\_  
Date: \_ \_ \_ \_ \_  
Name of Preparer Other Than Taxpayer (35 character limit)  
-----

**Electronic Funds Withdrawal Consent (include statement only if Electronic Funds Withdrawal payment, Form 2350, only)**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

-----  
**If application with Electronic Funds Withdrawal signed by taxpayer(s), include the following text: I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_ Date: \_ \_ \_ \_ \_  
Taxpayer's Date of Birth: \_ \_ \_ \_ \_  
Taxpayer's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_  
Spouse's PIN: \_ \_ \_ \_ \_  
Spouse's Date of Birth: \_ \_ \_ \_ \_  
Spouse's Prior Year Adjusted Gross Income: \_ \_ \_ \_ \_  
-----



**Section 6 - Self-Select PIN for ETD Specifications**

**.05 e-file Jurat/Disclosure Text - Codes E - I**

---

**Tax Year 2004 Jurat/Disclosure - Code I Text  
Form 4868 using Practitioner PIN method  
(with Electronic Funds Withdrawal)**

---

**Consent to Disclosure**

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

**Electronic Funds Withdrawal Consent**

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

**I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.**

-----  
Taxpayer's PIN: \_ \_ \_ \_ \_

Date: \_ \_ \_ \_ \_

Spouse's PIN: \_ \_ \_ \_ \_

---

## Section 7 - Record Layouts

### ETD Record Layouts

#### Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
  - YYYYMMDD - length = 8
  - YYYYMM - length = 6
- N - Numeric
- R - Ratio/Percentage  
(Exceptions in File Specifications, Part I, Section 5)

#### Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as:  
'See 1st Occ.'

## Section 7 - Record Layouts

### ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

#### TRANS Record "A"

| <u>Field #</u> | <u>Identification</u>                                  | <u>Length</u> | <u>Description</u>  |
|----------------|--|---------------|---|
|                | Byte Count   | 4             | "0120"  |
|                | Start of Record Sentinel                               | 4             | "*****"   |
| 0000           | Record ID  | 6             | Value "TRANAb"  |
| 0010           | Employer Identification<br>Number of Transmitter (EIN) | 9             | N   |
| 0020           | Transmitter Name                                       | 35            | AN  |
| 0030           | Type Transmitter                                       | 16            | Value =<br>"Preparer's Agent"<br>or "Preparer"  |
| 0040           | Processing Site  | 1             | "C" = Andover,<br>"D" = Memphis,<br>"E" = Austin,<br>"F" = Kansas City,<br>"G" = Philadelphia |
| 0050           | Transmission Date                                      | 8             | YYYYMMDD  |
| 0060           | Electronic Transmitter<br>Identification Number        | 7             | N (ETIN plus<br>Transmitter's Use<br>Code)  |
| 0070           | Julian Day   | 3             | N (DDD)   |
| 0080           | Transmission Sequence<br>for Julian Date in (0070)     | 2             | N   |
| 0090           | Acknowledgment<br>Transmission Format                  | 1             | "A" = ASCII   |

**Section 7 - Record Layouts**

**TRANS Record "A"** (continued)

| <u>Field #</u> | <u>Identification</u>     | <u>Length</u> | <u>Description</u>   |
|----------------|---------------------------|---------------|--|
| 0100           | Record Type               | 1             | "F" = fixed,<br>"V" = variable<br>length option                            |
| 0110           | Transmitter EFIN          | 6             | N  |
| 0120           | Filler                    | 5             | blank  |
| 0130           | Reserved                  | 1             | blank  |
| 0140           | Reserved                  | 1             | blank  |
| 0150           | Reserved                  | 6             | blank  |
| 0160           | Production Test Code      | 1             | "P" for Production<br>"T" for Test Data                                    |
| 0170           | Transmission Type Code    | 1             | "D" for ETD<br>Practitioner<br>"N" for ETD On-Line<br>"T" for ETD Telefile |
| 0180           | Reserved                  | 1             | IRS Use Only   |
|                | Record Terminus Character | 1             | Value "#"  |

Section 7 - Record Layouts

TRANS Record "B"

| <u>Field #</u> | <u>Identification</u>          | <u>Length</u> | <u>Description</u> |
|----------------|--------------------------------|---------------|--------------------|
|                | Byte Count                     | 4             | "0120"             |
|                | Start of Record Sentinel       | 4             | "*****"            |
| 0000           | Record ID                      | 6             | "TRANBb"           |
| 0010           | EIN of Transmitter             | 9             | N                  |
| 0020           | Address                        | 35            | AN                 |
| 0030           | City, State, Zip Code          | 35            | AN                 |
| 0040           | Area Code, Telephone<br>Number | 10            | N                  |
| 0050           | Filler                         | 16            | blank              |
|                | Record Terminus Character      | 1             | Value "#"          |

**Section 7 - Record Layouts**

**Tax Document Identification**

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

| <u>Field #</u> | <u>Identification</u>    | <u>Length</u> | <u>Description</u>   |
|----------------|--------------------------|---------------|--|
|                | Byte Count, Page 1       | 4             | (see form) for fixed<br>"nnnn" for variable                          |
|                | Start of Record Sentinel | 4             | Value "****"   |
| 0000           | Record Id                | 6             | Value "FRMbbb".  |
| 0001           | Document Type            | 6             | Value "2350bb" or "2688bb"<br>or 4868bb" or "9465bb"<br>or "56bbbb". |
| 0002           | Page Number              | 5             | Value "PG01b"  |
| 0003           | Taxpayer Identification  | 9             | N (Primary Social Security<br>Number)                                |
| 0004           | Filler                   | 1             | blank  |
| 0005           | Tax Period               | 6             | Value "200412", YYYYMM   |
| 0006           | Filler                   | 1             | blank  |

-----  
(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

|      |  |    |                         |
|------|--|----|-------------------------|
| 0007 | Document Sequence Number                   | 16 | N (composed of)         |
|      | a. ETIN of Transmitter                     | 5  | N                       |
|      | b. Transmitter Use Field                   | 2  | N                       |
|      | c. Julian Day of Trans.                    | 3  | N                       |
|      | d. Transmittal Sequence No.                | 2  | N (01-99)               |
|      | e. Sequence Number of<br>each tax document | 4  | N (0001-9999)           |
| 0008 | Declaration Control Number                 | 14 | N (assigned by the ERO) |
|      | a. Always "00"                             | 2  | N                       |
|      | b. EFIN of Originator                      | 6  | N                       |
|      | c. Batch Number                            | 3  | N (000-999)             |
|      | d. Serial Number                           | 2  | N (00-99)               |
|      | e. Year Digit                              | 1  | N ("5")                 |

**FORM 56**

| Field Identification No. | Form Ref.                     | Length | Field Description   |
|--------------------------|-------------------------------|--------|---|
| -----                    | -----                         | -----  | -----   |
|                          |                               | 4      | Byte Count<br>"1658" for fixed;<br>"nnnn" for variable<br>format  |
|                          |                               | 4      | Start of Record Sentinel<br>Value "*****"   |
| 0000                     | Record ID                     | 34     | Value<br>"FRMbbb56bbbbPG01b<br>(9n)b200412b"  |
| 0007                     | Document Sequence Number      | 16     | Numeric   |
| 0008                     | Declaration Control Number    | 14     | Numeric   |
| 0010                     | Decedent's Name               | 35     | AN. Allowable special characters are less than (<), hyphen (-) or space (see special instructions)  |
| 0020                     | Decedent's Name Control       | 4      | First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0030                     | Identifying Number            | 9      | N (No entry field)  |
| 0040                     | Decedent's SSN                | 9      | N   |
| 0050                     | Decedent's Street Address     | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0060                     | Decedent's City               | 22     | A. Allowable special characters are space.  |
| 0070                     | Decedent's State Abbreviation | 2      | A. (Standard Postal State Abbreviations)  |

**FORM 56**

| Field Identification No. | Form Ref.                                    | Length | Field Description   |
|--------------------------|--|--------|---|
| -----                    | -----  | -----  | -----   |
| 0080                     | Decedent's Zip Code                          | 12     | N (Left-justified)  |
| 0090                     | Foreign Street Address                       | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0100                     | Foreign City, State or Province, Postal Code | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0110                     | Foreign Country                              | 22     | A. Allowable special Characters are space   |
| 0120                     | Address Indicator                            | 1      | 1 = APO/FPO,<br>2 = Stateside Military Address,<br>3 = Foreign Address,<br>or blank   |
| 0130                     | Fiduciary's Name                             | 35     | AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)   |
| 0140                     | Fiduciary Name Control                       | 4      | First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0150                     | Fiduciary's Street Address                   | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0160                     | Fiduciary's City                             | 22     | A. Allowable special characters are space.  |
| 0170                     | Fiduciary's State Abbreviation               | 2      | A. (Standard Postal State Abbreviations)  |

**FORM 56**

| Field Identification No. | Form Ref.                                     | Length | Field Description   |
|--------------------------|---|--------|---|
| -----                    | -----   | -----  | -----   |
| 0180                     | Fiduciary Zip Code                            | 12     | N (Left-justified)  |
| 0190                     | Foreign Street Address                        | 35     | AN. Allowable special characters are space, slash and hyphen                        |
| 0200                     | Foreign City, State or Province, Postal Code  | 35     | AN. Allowable special characters are space, slash and hyphen                        |
| 0210                     | Foreign Country                               | 22     | A. Allowable special Characters are space   |
| 0220                     | Address Indicator                             | 1      | 1 = APO/FPO,<br>2 = Stateside Military Address,<br>3 = Foreign Address,<br>or blank |
| 0225                     | Fiduciary USA Phone No.                       | 10     | N or blank  |
| 0230                     | Fiduciary Foreign Phone No.                   | 20     | N or blank  |
| 0240                     | Will and Codicils or Order Checkbox           | 1a(1)  | 1 "X" or blank  |
| 0250                     | Date of Death                                 | 1a(2)  | 8 YYYYMMDD  |
| 0260                     | Court Order Checkbox                          | 1b(1)  | 1 "X" or blank  |
| 0270                     | Date of Order                                 | 1b(2)  | 8 YYYYMMDD  |
| 0280                     | Valid Trust Instrument or Amendments Checkbox | 1c     | 1 "X" or blank  |
| 0290                     | Other Checkbox                                | 1d     | 1 "X" or blank  |
| 0300                     | Explanation of Other                          | 1d     | 80 AN   |
| 0310                     | Type of Tax                                   | 2      | 40 AN   |
| 0320                     | Tax Form Number                               | 3      | 4 N Value "1040"  |

**FORM 56**

| Field Identification No. |  | Form Ref. | Length | Field Description   |
|--------------------------|--|-----------|--------|---------------------|
| 0330                     | Year One   | 4         | 4      | "YYYY" or blank     |
| 0332                     | Year Two   | 4         | 4      | "YYYY" or blank     |
| 0334                     | Year Three   | 4         | 4      | "YYYY" or blank     |
| 0340                     | Period One ending                                  | 4         | 8      | "YYYYMMDD" or blank |
| 0342                     | Period Two ending                                  | 4         | 8      | "YYYYMMDD" or blank |
| 0344                     | Period Three ending                                | 4         | 8      | "YYYYMMDD" or blank |
| 0350                     | Estate Tax DOD                                     | 4         | 8      | N (No entry field)  |
| 0351                     | Fiduciary Responsible for All Notices Checkbox     | 5         | 1      | "X" or blank        |
| 0352                     | Fiduciary Responsible for Partial Notices Checkbox | 6         | 1      | "X" or blank        |
| 0353                     | Partial Tax form Number                            | 6         | 4      | N Value "1040"      |
| 0354                     | Partial Notice Year 1                              | 6         | 4      | "YYYY" or blank     |
| 0355                     | Partial Notice Year 2                              | 6         | 4      | "YYYY" or blank     |
| 0356                     | Partial Notice Year 3                              | 6         | 4      | "YYYY" or blank     |
| 0357                     | Partial Notice Period 1                            | 6         | 8      | "YYYYMMDD" or blank |
| 0358                     | Partial Notice Period 2                            | 6         | 8      | "YYYYMMDD" or blank |
| 0359                     | Partial Notice Period 3                            | 6         | 8      | "YYYYMMDD" or blank |
| 0360                     | Total Revocation or Termination Checkbox           | 7         | 1      | "X" or blank        |
| 0370                     | Court Order Revoking                               | 7a        | 1      | "X" or blank        |

**FORM 56**

| Field Identification No. |  | Form Ref. | Length | Field Description   |
|--------------------------|--|-----------|--------|---|
| 0380                     | Cert. of Dissolution or Terminate Checkbox     | 7b        | 1      | "X" or blank  |
| 0390                     | Other Checkbox                                 | 7c        | 1      | "X" or blank  |
| 0400                     | Explanation of Other                           | 7c        | 80     | AN  |
| 0410                     | Partial Revocation of Earlier Notices Checkbox | 8a        | 1      | "X" or blank  |
| 0420                     | Grantee Name Partial Revocation                | 8b        | 35     | AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions) |
| 0425                     | Grantee Date                                   | 8b        | 8      | "YYYYMMDD" or blank   |
| 0430                     | Grantee Street Address                         | 8b        | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0440                     | Grantee City                                   | 8b        | 22     | A. Allowable special characters are space.  |
| 0450                     | Grantee State Abbreviation                     | 8b        | 2      | A. (Standard Postal State Abbreviations)  |
| 0460                     | Grantee Zip Code                               | 8b        | 12     | N Left-justified)   |
| 0462                     | Grantee Foreign Street Address                 | 8b        | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0464                     | Foreign City State, Province Postal Code       |           | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0466                     | Foreign Country                                |           | 22     | A. Allowable special characters are space   |

**FORM 56**

| Field Identification No. |   | Form Ref. | Length | Field Description  |  |
|--------------------------|---|-----------|--------|--|--|
| -----                    | -----   | ----      | -----  | -----  |  |
| 0468                     | Address Indicator   |           | 1      | AN 1 = APO/FPO,<br>2 = Stateside Military Address,<br>3 = Foreign Address,<br>or blank |  |
| 0470                     | New or Substitute Fiduciary for Revoking or Termn. Checkbox | 9         | 1      | "X" or blank   |  |
| 0480                     | Name New/Sub. Revoking 1                                    | 9         | 35     | AN or blank  |  |
| 0482                     | Address New/Sub. Revoking 1                                 | 9         | 70     | AN or blank  |  |
| 0485                     | Name New/Sub. Revoking 2                                    | 9         | 35     | AN or blank  |  |
| 0487                     | Address New/Sub. Revoking 2                                 | 9         | 70     | AN or blank  |  |
| 0490                     | Name New/Sub. Revoking 3                                    | 9         | 35     | AN or blank  |  |
| 0492                     | Address New/Sub. Revoking 3                                 | 9         | 70     | AN or blank  |  |
| 0500                     | Name of Court   | 9         | 35     | AN or blank  |  |
| 0503                     | Type of Proceeding  | 9         | 35     | AN. Allowable special characters are space, slash and hyphen                           |  |
| 0508                     | Name of Agency  | 9         | 35     | AN. Allowable special characters are space, slash and hyphen                           |  |
| 0510                     | Date Proceedings Initiated                                  |           | 8      | YYYYMMDD   |  |

**FORM 56**

| Field Identification No.  | Form Ref. | Length | Field Description  |
|---------------------------|-----------|--------|--|
| 0520                      |           | 35     | AN. Allowable special characters are space, slash and hyphen |
| 0530                      |           | 18     | AN   |
| 0540                      |           | 22     | A. Allowable special characters are space                    |
| 0550                      |           | 2      | A. (Standard Postal State Abbreviations)                     |
| 0560                      |           | 12     | N (Left-justified)   |
| 0570                      |           | 8      | YYYYMMDD   |
| 0580                      |           | 10     | AN   |
| 0590                      |           | 10     | AN   |
| 0610                      |           | 35     | AN   |
| 0620                      |           | 20     | AN   |
| 0630                      |           | 8      | N (YYYYMMDD)   |
|                           |           |        | --   |
|                           |           |        | --   |
|                           |           |        | --   |
| Record Terminus Character |           | 1      | Value "#"  |

**FORM 2350**

| Field No. | Identification             | Form Ref. | Length | Field Description   |
|-----------|----------------------------|-----------|--------|---|
| -----     | -----                      | -----     | -----  | -----   |
|           | Byte Count                 |           | 4      | "0816" for fixed; "nnnn" for variable format  |
|           | Start of Record Sentinel   |           | 4      | Value "*****"   |
| 0000      | Record ID                  |           | 34     | Value "FRMbbb2350bbPG01b (9n)b200412b"  |
| 0007      | Document Sequence Number   |           | 16     | Numeric   |
| 0008      | Declaration Control Number |           | 14     | Numeric   |
| 0010      | Taxpayer's Name            |           | 35     | AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).   |
| 0020      | Taxpayer's Name Control    |           | 4      | First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0030      | Taxpayer's SSN             |           | 9      | N   |
| 0040      | Spouse's Name              |           | 35     | AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)   |

**FORM 2350**

| Field Identification No.                        | Form Ref. | Length | Field Description   |
|---|-----------|--------|---|
| -----   | -----     | -----  | -----   |
| 0050 Spouse's Name Control                      |           | 4      | First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0060 Spouse's SSN                               |           | 9      | N or blank  |
| 0070 Street Address                             |           | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0080 City                                       |           | 22     | A. Allowable special characters are space.  |
| 0090 State Abbreviation                         |           | 2      | A. (Standard Postal State Abbreviations)  |
| 0100 Zip Code                                   |           | 12     | N (Left-justified)  |
| 0110 Foreign Street Address                     |           | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0120 Foreign City, State, Province, Postal Code |           | 35     | AN. Allowable special characters are space, slash and hyphen  |
| 0130 Foreign Country                            |           | 22     | A. Allowable special Characters are space   |
| 0150 Address Indicator                          |           | 1      | 1 = APO/FPO<br>2 = Stateside Military Address<br>3 = Foreign Address, or blank  |
| 0160 Extension Date                             | 1         | 8      | YYYYMMDD  |
| 0170 Other Tax Year Date                        | 1         | 8      | YYYYMMDD  |

**FORM 2350**

| Field Identification No. |  | Form Ref. | Length | Field Description |
|--------------------------|--|-----------|--------|-------------------|
| -----                    | -----  | ----      | -----  | -----             |
| 0180                     | Previously Granted Extension (Yes Box)           | 2         | 1      | "X" or blank      |
| 0190                     | Previously Granted Extension (No Box)            | 2         | 1      | "X" or blank      |
| 0200                     | Need Add'l Time To Allocate Moving Exp (Yes Box) | 3         | 1      | "X" or blank      |
| 0210                     | Need Add'l Time To Allocate Moving Exp (No Box)  | 3         | 1      | "X" or blank      |
| 0220                     | Date First Arrived in Foreign Country            | 4a        | 8      | YYYYMMDD          |
| 0230                     | Date Qualifying Period Begins                    | 4b        | 8      | YYYYMMDD          |
| 0240                     | Date Qualifying Period Ends                      | 4b        | 8      | YYYYMMDD          |
| 0250                     | Foreign Home Address                             | 4c        | 35     | AN                |
| 0260                     | Return to US Date                                | 4d        | 8      | YYYYMMDD          |
| 0270                     | Amount of Income Tax Paid With This Form         | 5         | 12     | N or Blank        |

--|  
--|

**FORM 2350**

| Field Identification No. | Form Ref.   | Length | Field Description  |
|--------------------------|---|--------|--|
| -----                    | -----   | -----  | -----  |
| 0330                     | Taxpayer's PIN Number                               | 5      | N or blank   |
| 0340                     | Spouse's PIN Number                                 | 5      | N or blank   |
| 0350                     | Name of Preparer<br>Other than Taxpayer             | 35     | AN. Preparer's name<br>allowable special<br>characters are: space,<br>less than (<) or hyphen (-).                   |
| 0355                     | Preparer Signature Date                             | 8      | N or blank   |
| 0360                     | Explain Signature                                   | 80     | AN or blank  |
| 0370                     | Taxpayer's Name (If<br>Joint Give Spouse's<br>Name) | 35     | AN. Taxpayer's name<br>allowable special<br>characters are: space,<br>less than (<),hyphen (-)<br>and ampersand (&). |
| 0380                     | Agent's Name  | 35     | AN. Agent's name<br>allowable special<br>characters are: space,<br>less than (<), hyphen (-)<br>and ampersand (&).   |
| 0390                     | Foreign Street<br>Address                           | 35     | AN. Allowable special<br>characters are space,<br>slash, hyphen.   |
| 0400                     | Foreign City, State,<br>Province, Postal Code       | 35     | AN. Allowable special<br>characters are space,<br>slash and hyphen.  |

**FORM 2350**

| Field Identification No.  | Form Ref. | Length | Field Description  |
|---------------------------|-----------|--------|--|
| -----                     | ----      | -----  | -----  |
| 0410 Foreign Country      |           | 22     | AN. Allowable special Characters are space.                  |
| 0430 Street Address       |           | 35     | AN. Allowable special characters are space, slash and hyphen |
| 0440 City                 |           | 22     | A. Allowable special characters are space.                   |
| 0450 State Abbreviation   |           | 2      | A. (Standard Postal State Abbreviations)                     |
| 0460 Zip Code             |           | 12     | N (Left-justified)   |
| 0470 Taxpayer's SSN       |           | 9      | N  |
| 0480 Spouse's SSN         |           | 9      | N or Blank   |
| Record Terminus Character |           | 1      | Value "#"  |

**FORM 2688**

| Field Identification No. | Form Ref.                  | Length | Field Description   |
|--------------------------|----------------------------|--------|---|
| -----                    | -----                      | -----  | -----   |
|                          |                            | 4      | Byte Count<br>"1135" for fixed;<br>"nnnn" for variable<br>format  |
|                          |                            | 4      | Start of Record Sentinel<br>Value "*****"   |
| 0000                     | Record ID                  | 34     | Value<br>"FRMbbb2688bbPG01b<br>(9n)b200412b"  |
| 0007                     | Document Sequence Number   | 16     | Numeric   |
| 0008                     | Declaration Control Number | 14     | Numeric   |
| 0010                     | Taxpayer's Name            | 35     | AN. Allowable special characters are: hyphen (-), less than (<) or space (see special instructions).  |
| 0020                     | Taxpayer's Name Control    | 4      | First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0030                     | Taxpayer's SSN             | 9      | N   |
| 0040                     | Spouse's Name              | 35     | AN. Allowable special characters are: hyphen (-), less than (<), slash (/), comma (,) and space.  |

**FORM 2688**

| Field Identification No. | Form Ref.                                  | Length | Field Description   |
|--------------------------|--|--------|---|
| -----                    | -----                                      | -----  | -----   |
| 0050                     | Spouse's Name Control                      | 4      | First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) |
| 0060                     | Spouse's SSN                               | 9      | N or Blank  |
| 0070                     | Street Address                             | 35     | AN. Allowable special characters are space, slash, hyphen.  |
| 0080                     | City                                       | 22     | A. Allowable special character is space.  |
| 0090                     | State Abbreviation                         | 2      | A. (Standard Postal State Abbreviations).   |
| 0100                     | Zip Code                                   | 12     | N (Left-justified).   |
| 0110                     | Foreign Street Address                     | 35     | AN. Allowable special characters are space, slash, hyphen.  |
| 0120                     | Foreign City, State, Province, Postal Code | 35     | AN. Allowable special character are space, slash, hyphen.   |
| 0130                     | Foreign Country                            | 22     | A. Allowable special character is space   |
| 0150                     | Address Indicator                          | 1      | 1 = APO/FPO<br>2 = Stateside Military Address<br>3 = Foreign Address,<br>or blank   |

**FORM 2688**

| Field Identification No. |  | Form Ref. | Length | Field Description  |
|--------------------------|--|-----------|--------|--|
| -----                    | -----  | -----     | -----  | -----  |
| 0160                     | Extension Date                                 | 1a        | 8      | YYYYMMDD   |
| 0170                     | Other Tax Year Date                            | 1b        | 8      | YYYYMMDD   |
| 0180                     | Explain Why Ext. Is Needed (1)                 | 2         | 80     | AN or blank  |
| 0190                     | Explain Why Ext. Is Needed (2)                 | 2         | 80     | AN or blank  |
| 0200                     | Explain Why Ext. Is Needed (3)                 | 2         | 80     | AN or blank  |
| 0210                     | Explain Why Ext. Is needed (4)                 | 2         | 80     | AN or blank  |
| 0220                     | Explain Why Ext. Is Needed (5)                 | 2         | 80     | AN or blank  |
| 0230                     | Filed Form 4868 for Auto Extension YES<br>CKBX | 3         | 1      | "X" or blank   |
| 0240                     | Filed Form 4868 For Auto Extension NO<br>CKBX  | 3         | 1      | "X" or blank   |
|                          |  |           |        | -- <br>--  |
| 0280                     | Taxpayer's PIN Number                          |           | 5      | N or blank   |
| 0290                     | Spouse's PIN Number<br>(Joint give spouse)     |           | 5      | N or blank<br>Allowable special characters are: space, hyphen (-), less than (<) and ampersand (&) |

**FORM 2688**

| Field Identification No. | Form Ref.  | Length | Field Description   |
|--------------------------|--|--------|---|
| -----                    | -----  | -----  | -----   |
| 0300                     | Name of Preparer<br>Other Than Taxpayer          | 35     | AN. Preparer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&). |
| 0305                     | Preparer Signature Date                          | 8      | N or blank  |
| 0310                     | Explain Signature                                | 80     | AN or blank   |
| 0320                     | Taxpayer's Name (If<br>joint give Spouse's name) | 35     | AN. Taxpayer's name   |
| 0330                     | Agent's Name                                     | 35     | AN. Agent's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).    |
| 0340                     | Street Address                                   | 35     | AN. Allowable special characters are space, slash, hyphen.  |
| 0350                     | City   | 22     | A. Allowable special character is space.  |
| 0360                     | State  | 2      | A. (Standard Postal State Abbreviations)  |
| 0370                     | Zip Code   | 12     | N (Left-justified)  |
| 0380                     | Foreign Street<br>Address                        | 35     | AN. Allowable special characters are space, slash, hyphen.  |

**FORM 2688**

| Field Identification No.                        | Form Ref. | Length | Field Description   |
|---|-----------|--------|---|
| -----   | -----     | -----  | -----   |
| 0390 Foreign City, State, Province, Postal Code |           | 35     | AN. Allowable special character are space, slash, hyphen. |
| 0400 Foreign Country                            |           | 22     | A. Allowable special character is space.                  |
| 0430 Primary SSN                                | N         | 9      | N   |
| 0440 Spouse's SSN                               | N         | 9      | N or Blank  |
| Record Terminus Character                       |           | 1      | Value "#"   |

**FORM 4868**

| Field No. | Identification             | Form Ref. | Length | Field Description   |
|-----------|----------------------------|-----------|--------|---|
| -----     | -----                      | ----      | -----  | -----   |
|           | Byte Count                 |           | 4      | "0346" for fixed;<br>"nnnn" for variable<br>format  |
|           | Start of Record Sentinel   |           | 4      | Value "*****"   |
| 0000      | Record ID                  |           | 34     | Value<br>"FRMbbb4868bbPG01b<br>(9n)b200412b"  |
| 0007      | Document Sequence Number   |           | 16     | Numeric   |
| 0008      | Declaration Control Number |           | 14     | Numeric   |
| 0010      | Primary Name Control       |           | 4      | First 4 significant<br>characters of taxpayer's<br>last name, no leading or<br>embedded spaces;<br>allowable characters are<br>alpha, hyphen or space<br>(see special instructions) |
| 0020      | Spouse's Name<br>Control   |           | 4      | First 4 significant<br>characters of spouse's<br>last name, no leading or<br>embedded spaces;<br>allowable characters are<br>alpha, hyphen or space<br>(see special instructions)   |
| 0030      | Name Line 1                | 1         | 35     | AN. Allowable special<br>characters are: ampersand<br>(&), hyphen (-), slash<br>(/), comma(,) and space<br>(see special instruction)  |
| 0032      | Foreign Street<br>Address  |           | 35     | AN. Allowable special<br>characters are: space,<br>slash(/), hyphen (-).  |

**FORM 4868**

| Field No. | Identification                               | Form Ref. | Length | Field Description   |
|-----------|--|-----------|--------|---|
| -----     | -----  | ----      | -----  | -----   |
| 0034      | Foreign City, State or Province, Postal Code |           | 35     | AN. Allowable special characters are: space, slash (/) and hyphen (-).                    |
| 0036      | Foreign Country                              |           | 22     | A. Allowable special character is space   |
| 0040      | Street Address                               | 1         | 35     | AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), and slash(/).       |
| 0050      | City   | 1         | 22     | AN. Allowable special character is space  |
| 0060      | State Abbreviation                           | 1         | 2      | A (Standard Postal Abbreviations)   |
| 0070      | Zip Code                                     | 1         | 12     | N (left-justified)  |
| 0080      | Address Indicator                            |           | 1      | 1 = APO/FPO Address<br>2 = Stateside Military Address<br>3 = Foreign Address,<br>or blank |
| 0090      | Primary SSN                                  | 2         | 9      | N   |
| 0100      | Spouse SSN                                   | 3         | 9      | N or blank  |
|           |  |           |        | -- <br>--   |
| 0120      | Total Tax Liability                          | 4         | 12     | N   |
| 0130      | Total Payments                               | 5         | 12     | N   |
| 0140      | Balance Due Amount                           | 6         | 12     | N   |

FORM 4868

| Field No. | Identification            | Form Ref. | Length | Field Description |
|-----------|---------------------------|-----------|--------|-------------------|
| -----     | -----                     | -----     | -----  | -----             |
| 0210      | Amount Taxpayer is Paying | 7         | 12     | N                 |
|           | Record Terminus Character |           | 1      | Value "#"         |

**FORM 9465**

| Field No. | Identification             | Form Ref. | Length | Field Description   |
|-----------|----------------------------|-----------|--------|---|
| -----     | -----                      | ----      | -----  | -----   |
|           | Byte Count                 |           | 4      | "0720" for fixed;<br>"nnnn" for variable<br>format  |
|           | Start of Record Sentinel   |           | 4      | Value "*****"   |
| 0000      | Record ID                  |           | 34     | Value<br>"FRMbbb9465bbPG01b<br>(9n)b200412b"  |
| 0007      | Document Sequence Number   |           | 16     | Numeric   |
| 0008      | Declaration Control Number |           | 14     | Numeric   |
| 0010      | Taxpayer's Name            | 1         | 35     | AN. Allowable special<br>characters are: hyphen (-)<br>or space.<br>(see special instructions)  |
| 0015      | Taxpayer's Name<br>Control |           | 4      | First 4 significant<br>characters of taxpayer's<br>last name, no leading or<br>embedded spaces;<br>allowable characters are<br>alpha, hyphen or space<br>(see special instructions) |
| 0020      | Taxpayer's SSN             | 1         | 9      | N   |
| 0030      | Spouse Name                | 1         | 35     | AN. Allowable special<br>characters are hyphen (-),<br>slash(/), comma(,) and space.  |
| 0035      | Spouse Name Control        |           | 4      | First 4 significant<br>characters of spouse's<br>last name, no leading or<br>embedded spaces;<br>allowable characters are<br>alpha, hyphen or space<br>(see special instructions)   |

**FORM 9465**

| Field No. | Identification                               | Form Ref. | Length | Field Description  |
|-----------|--|-----------|--------|--|
| -----     | -----  | -----     | -----  | -----  |
| 0040      | Spouse SSN                                   | 1         | 9      | N or blank   |
| 0050      | Taxpayer Street Address                      | 1         | 35     | AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/), and spaces     |
| 0060      | Apt. Number                                  | 1         | 5      | AN or blank  |
| 0070      | City   | 1         | 22     | A. Allowable special character is space  |
| 0080      | State Abbreviation                           | 1         | 2      | A (Standard Postal Abbreviations)  |
| 0082      | Foreign Street Address                       |           | 35     | AN. Allowable special characters are space, slash, hyphen.                             |
| 0084      | Foreign City, State Or Province, Postal Code |           | 35     | AN. Allowable special character are space, slash, hyphen.                              |
| 0086      | Foreign Country                              |           | 22     | AN. Allowable special character is space.  |
| 0090      | Zip Code                                     | 1         | 12     | N (left-justified)   |
| 0095      | Address Indicator                            |           | 1      | 1 = APO/FPO Address<br>2 = Stateside Military Address<br>3 = Foreign Address, or blank |
| 0100      | New Address                                  | 2         | 1      | "X" or blank   |
| 0110      | Taxpayer's Home Phone Number                 | 3         | 10     | N  |

**FORM 9465**

| Field No. | Identification                               | Form Ref. | Length | Field Description  |
|-----------|--|-----------|--------|--|
| -----     | -----  | ----      | -----  | -----  |
| 0120      | Best Time to Call                            | 3         | 10     | AN   |
| 0130      | Work Phone Number                            | 4         | 10     | N  |
| 0140      | Phone Extension                              | 4         | 4      | N or blank   |
| 0150      | Best Time to Call                            | 4         | 10     | AN   |
| 0155      | Foreign Phone Number                         |           | 20     | N or blank   |
| 0160      | Taxpayer's Bank Name or Financial Inst. Name | 5         | 35     | N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space  |
| 0170      | Financial Institution Address                | 5         | 35     | AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space |
| 0180      | City   | 5         | 22     | A. Allowable special character is space  |
| 0190      | State Abbreviation                           | 5         | 2      | A (Standard Postal Abbreviations)  |
| 0200      | Zip Code                                     | 5         | 12     | N (left-justified)   |
| 0210      | Taxpayer's Employer Name                     | 6         | 35     | AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space          |
| 0220      | Employer's Address                           | 6         | 35     | AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space |

**FORM 9465**

| Field No. | Identification            | Form Ref. | Length | Field Description   |
|-----------|---------------------------|-----------|--------|---|
| -----     | -----                     | -----     | -----  | -----   |
| 0230      | Employer's City           | 6         | 22     | A. Allowable special character is space.                  |
| 0240      | Employer's State          | 6         | 2      | A (Standard Postal Abbreviations)                         |
| 0250      | Employer's Zip Code       | 6         | 12     | N (left-justified)  |
| 0260      | Tax Return for Form       | 7         | 11     | AN. "FORMb1040bb" or<br>"FORMb1040Ab" or<br>"FORMb1040EZ" |
| 0270      | Tax Year for This Request | 8         | 4      | N   |
| 0280      | Amount Owed on Tax Return | 9         | 12     | N   |
| 0290      | Payment with Tax Return   | 10        | 12     | N   |
| 0300      | Monthly Payment           | 11        | 12     | N. Not less than \$25.00                                  |
| 0310      | Monthly Payment Date      | 12        | 2      | N. 01-28  |
| 0330      | Routing Transit Number    | 13a       | 9      | N   |
| 0340      | Bank Account Number       | 13b       | 17     | AN (including hyphen or blank)                            |
| 0380      | Taxpayer's PIN Number     |           | 5      | N or blank  |
| 0390      | Taxpayer Signature Date   |           | 8      | YYYYMMDD  |

**FORM 9465**

| Field No. | Identification            | Form Ref. | Length | Field Description |
|-----------|---------------------------|-----------|--------|-------------------|
| -----     | -----                     | -----     | -----  | -----             |
| 0400      | Spouse's PIN Number       |           | 5      | N or blank        |
| 0410      | Spouse Signature Date     |           | 8      | YYYYMMDD          |
|           | Record Terminus Character |           | 1      | Value "#"         |

**Attached Form Record Identification**

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

| <u>Field #</u> | <u>Identification</u>    | <u>Length</u> | <u>Description</u>                         |
|----------------|--------------------------|---------------|--|
|                | Byte Count, Page 1       | 4             | (see record) for fixed "nnnn" for variable |
|                | Start of Record Sentinel | 4             | Value "*****"                              |
| 0000           | Record Id Type           | 6             | Value "FRMbbb" or "ATHbbb".                |
| 0001           | Form Number              | 6             | Value "PMTbbb" or blank.                   |
| 0002           | Page Number              | 5             | Value "PG01b"                              |
| 0003           | Taxpayer Identification  | 9             | N (Primary Social Security Number)         |
| 0004           | Filler                   | 1             | Blank                                      |
| 0005           | Occurrence Number        | 7             | Value "0000001 - 0000003"                  |

-----  
(Begin bracketing Field Numbers Starting with Field # 0010 for variable record.)

Record Terminus Character                    1    Value "#"

**FORM PAYMENT**

| Field No. | Identification                   | Form Ref. | Length | Field Description  |
|-----------|----------------------------------|-----------|--------|--|
| -----     | -----                            | -----     | -----  | -----  |
|           | Byte Count                       |           | 4      | "0123" for fixed;  <br>"nnnn" for variable format  |
|           | Start of Record Sentinel         |           | 4      | Value "****"   |
| 0000      | Record ID                        |           | 34     | Value<br>"FRMbbbPMTbbbPG01b<br>(9n)b(7n)"<br>[(9n) = Primary SSN<br>(7n) = Occurrence Number<br>(0000001 - 0000003)] |
| 0010      | Primary SSN                      |           | 9      | N  |
| 0020      | Secondary SSN                    |           | 9      | N  |
| 0030      | Routing Transit Number           |           | 9      | N  |
| 0040      | Bank Account Number              |           | 17     | AN (including hyphens or<br>blank)   |
| 0050      | Type of Account                  |           | 1      | "1" = Checking<br>"2" = Savings  |
| 0060      | Amount of Tax Payment            |           | 12     | N (positive only)  |
| 0070      | Tax Type Code                    |           | 5      | AN, Values:<br>"4868E" = Form 4868<br>"2350E" = Form 2350  |
|           |                                  |           |        | ---  |
| 0080      | Requested Payment Date           |           | 8      | YYYYMMDD   |
|           |                                  |           |        | ---  |
| 0090      | Taxpayer's Day Time Phone Number |           | 10     | N  |
|           |                                  |           |        | ---  |
|           |                                  |           |        | ---  |
|           | Record Terminus Character        |           | 1      | Value "#"  |

**AUTHENTICATION**

| Field No. | Identification                              | Form Ref. | Length | Field Description   |
|-----------|---|-----------|--------|---|
| -----     | -----                                       | ----      | -----  | -----   |
|           | Byte Count                                  |           | 4      | "0285" for fixed;<br>"nnnn" for variable<br>format  |
|           | Start of Record Sentinel                    |           | 4      | Value "*****"   |
| 0000      | Record ID                                   |           | 34     | Value<br>"ATHbbb(6b)PG01b<br>(9n)b(7n)"<br>[(6b) = 6 Blanks<br>(9n) = Primary SSN<br>(7n) = 0000001 |
| 0008      | PIN Type Code                               |           | 1      | P = Practitioner<br>S = Self-Select<br>Practitioner<br>O = Self-Select -<br>On-line                 |
| 0010      | Primary Date of Birth                       |           | 8      | YYYYMMDD  |
| 0020      | Primary Prior Year Adjusted<br>Gross Income |           | 12     | N   |
| 0035      | Primary Taxpayer Signature                  |           | 5      | N (PIN)   |
| 0040      | Spouse Date of Birth                        |           | 8      | YYYYMMDD  |
| 0050      | Spouse Prior Year Adjusted<br>Gross Income  |           | 12     | N   |
| 0065      | Spouse Signature                            |           | 5      | N (PIN)   |
| 0070      | Signature Date                              |           | 8      | YYYYMMDD  |

**AUTHENTICATION**

| Field No. | Identification  | Form Ref. | Length | Field Description  |
|-----------|---|-----------|--------|--|
| 0075      | Jurat/Disclosure Code   |           | 1      | E = Form 4868,<br>w/wo EFW<br>F = Form 9465<br>G = Form 2350/2688<br>Self Select PIN<br>H = Form 56<br>I = Practitioner PIN<br>Form 4868 w/EFW |
| 0080      | PIN Authorization Code  |           | 1      | 1 = Taxpayer Entered PIN<br>2 = ERO entered Primary PIN<br>3 = ERO entered Spouse PIN<br>4 = ERO entered both PINs                             |
| 0090      | ERO EFIN/PIN  |           | 11     | N  |
| 0100      | Signature of Preparer<br>Other Than Taxpayer<br>(Form 2350 and Form 2688) |           | 35     | AN   |
| 0110      | Signature Explanation<br>(Form 2350 and Form 2688)                        |           | 80     | AN   |
| 0120      | Fiduciary PIN<br>(Form 56)  |           | 35     | N  |
| 0130      | Fiduciary Title<br>(Form 56)  |           | 20     | AN   |
|           |   |           |        | --   |
|           |   |           |        | --   |
|           | Record Terminus Character   |           | 1      | Value "#"  |

Note: The fields for the Primary and Spouse Self-select PINs are in the document record.

**SUMMARY RECORD**

| Field No. | Identification                                     | Form Ref. | Length | Field Description   |
|-----------|--|-----------|--------|---|
| -----     | -----  | -----     | -----  | -----   |
|           | Byte Count   |           | 4      | "0316" for fixed;<br>"nnnn" for variable<br>format                              |
|           | Start of Record Sentinel                           |           | 4      | Value "*****"   |
| 0000      | Record Id  |           | 6      | Value "SUMbbb"  |
| 0001      | Filler   |           | 11     | blanks  |
| 0002      | Social Security Number                             |           | 9      | Taxpayer's SSN (Primary<br>Taxpayer's SSN if married<br>filing on joint return) |
| 0003      | Filler   |           | 8      | blank   |
| -----     |  |           |        |   |
| 0010      | Electronic Document Originator Name                |           | 35     | AN  |
| 0020      | EFIN of Originator                                 |           | 6      | N   |
| 0030      | Intermediate Service Provider EFIN/SBIN            |           | 6      | AN or blank   |
| 0040      | Number of Logical Tax Document (including summary) |           | 6      | N (Maximum = 009999)  |
| 0050      | Reserve  |           | 2      | blank   |
| 0055      | Reserve  |           | 2      | blank   |
| 0060      | Reserve  |           | 2      | blank   |
| 0063      | Reserve  |           | 2      | blank   |
| 0070      | Reserve  |           | 2      | blank   |
| 0075      | Reserve  |           | 2      | blank   |

**SUMMARY RECORD**

| Field No. | Identification         | Form Ref. | Length | Field Description                       |
|-----------|------------------------|-----------|--------|---|
| -----     | -----                  | -----     | -----  | -----                                   |
| 0080      | Reserve                |           | 3      | blank                                   |
| 0090      | Number of Form Payment |           | 4      | N(0000-0999)<br>(Occurrences of 'FRMb') |
| 0100      | Reserve                |           | 5      | blank                                   |
| 0110      | Reserve                |           | 2      | blank                                   |
| 0105      | Reserve                |           | 1      | blank                                   |
| 0120      | Reserve                |           | 2      | blank                                   |
| 0130      | Reserve                |           | 2      | blank                                   |
| 0133      | Reserve                |           | 5      | blank                                   |
| 0135      | Reserve                |           | 5      | blank                                   |
| 0140      | Reserve                |           | 1      | blank                                   |
| 0150      | Reserve                |           | 1      | blank                                   |
| 0160      | Reserve                |           | 1      | blank                                   |
| 0170      | Reserve                |           | 1      | blank                                   |
| 0180      | Reserve                |           | 1      | blank                                   |
| 0185      | Reserve                |           | 1      | blank                                   |
| 0188      | Reserve                |           | 1      | blank                                   |
| 0189      | Reserve                |           | 1      | blank                                   |
| 0190      | Reserve                |           | 39     | blank                                   |

**SUMMARY RECORD**

| Field No. | Identification                | Form Ref. | Length | Field Description   |
|-----------|-------------------------------|-----------|--------|---|
| -----     | -----                         | -----     | -----  | -----   |
| 0195      | Reserve                       |           | 50     | blank   |
| 0200      | Reserve                       |           | 8      | blank   |
| 0210      | Reserve                       |           | 6      | blank   |
| 0215      | Reserve                       |           | 2      | blank   |
| 0217      | Reserve                       |           | 9      | blank   |
| 0219      | Reserve                       |           | 17     | blank   |
| 0220      | Reserve                       |           | 1      | blank   |
| 0230      | Software I.D. Number          |           | 8      | N   |
| 0240      | Software Version Identifier   |           | 15     | AN  |
| 0250      | Reserved                      |           | 2      | blank   |
| 0260      | Electronic Postmark Date      |           | 8      | YYYYMMDD or blanks<br>(YYYY = 2005)   |
| 0270      | Electronic Postmark Time      |           | 4      | HHMM or blanks<br>(HH=00-23, MM=00-59)  |
| 0280      | Electronic Postmark Time Zone |           | 1      | E = Eastern Time Zone,<br>C = Central Time Zone,<br>G = Greenwich Mean Time Zone,<br>M = Mountain Time Zone,<br>P = Pacific Time Zone,<br>A = Alaskan Time Zone,<br>H = Hawaiian Time Zone,<br>or blank |
| 0290      | Reserve                       |           | 1      | blank   |
|           | Record Terminus Character     |           | 1      | Value "#"   |

ETD RECAP RECORD

| Field<br>No.<br>----- | Identification<br>-----                                  | Length<br>----- | Description<br>-----                         |
|-----------------------|--|-----------------|--|
|                       | Byte Count   | 4               | "0120"                                       |
|                       | Start of Record Sentinel                                 | 4               | "*****"                                      |
| 0000                  | Record Id  | 6               | Value "RECAPb"                               |
| 0010                  | Reserve  | 8               | blank  |
| 0020                  | Reserve  | 6               | blank  |
| 0030                  | Total ETD Document Count                                 | 6               | Numeric, Range 000001 - 999999               |
| 0040                  | Electronic Transmitter<br>Identification Number          | 7               | Numeric (includes<br>Transmitter's Use Code) |
| 0050                  | Julian Day of Transmission                               | 3               | Numeric (DDD)                                |
| 0060                  | Transmission Sequence Number<br>for Julian Day in (0050) | 2               | Numeric                                      |
| 0070                  | Total ETD Documents Accepted                             | 6               | Numeric                                      |
| 0080                  | Reserve  | 6               | blank  |
| 0090                  | Total ETD Documents Rejected                             | 6               | Numeric                                      |
| 0100                  | Reserve  | 6               | blank  |
| 0110                  | Reserve  | 6               | blank  |
| 0120                  | IRS Computed ETD Document Count                          | 6               | Numeric                                      |
| 0130                  | Reserved   | 6               | Numeric                                      |
| 0135                  | Reserved   | 6               | Numeric                                      |

ETD RECAP RECORD

| Field<br>No. | Identification            | Length | Description   |
|--------------|---------------------------|--------|---------------|
| -----        | -----                     | -----  | -----         |
| 0137         | Filler                    | 5      | Numeric       |
| 0140         | Reserved for IRS Use Only | 20     | Alpha-Numeric |
|              | Record Terminus Character | 1      | Value "#"     |

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.  
The Payment Form is considered an attachment **(DO NOT INCLUDE FORM PAYMENT  
IN YOUR COUNT)** as described in Part III, Section 7, Attached Form Identification.

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u>       |
|------------|---|-------------------|
| 0001       | o The Summary Record must be present.   | 11                |
| 0003       | o The Tax Period must be "200412".  | 22, 26,<br>29, 32 |
| 0004       | o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part I, Attachment 9 for the valid range of SSN and ITIN. | 11, 21            |
|            | o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.   |                   |
|            | o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.   |                   |
|            | o The Form 4868 Primary SSN (SEQ 0090) is a required field.   |                   |
|            | o The Form 9465 Primary SSN (SEQ 0020) is a required field.   |                   |
|            | o The Form 2350 Primary SSN (SEQ 0030) is a required field.   |                   |
|            | o The Form 2688 Primary SSN (SEQ 0030) is a required field.   |                   |
|            | o The Form payment Primary SSN (SEQ 0010) is a required field.  |                   |
|            | o The SSN of the Summary record (Field 0002) must be numeric.   |                   |
|            | o The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.   |                   |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u>              |
|------------|---|--------------------------|
| 0006       | <ul style="list-style-type: none"><li>o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.</li><li>o The Form 4868 Primary Name Control (SEQ 0010) is a required field.</li><li>o The Form 9465 Primary Name Control (SEQ 0015) is a required field.</li><li>o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.</li><li>o The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.</li><li>o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.</li></ul> <p>See Section 7 for examples of name controls.</p>   | 21, 37                   |
| 0007       | <ul style="list-style-type: none"><li>o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, Form 2688 SEQ 0070, Form 4868 SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).</li><li>o Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).</li><li>o Foreign City State or Province (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).</li><li>o The first position or character entered in the Street Address must be alphabetic or numeric.</li><li>o Street Address (Form 9465 SEQ 0050) is a required field.</li><li>o See Part I, Attachment 3 for more information on Street Address.</li></ul> | 22, 27,<br>30, 33,<br>35 |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u>              |
|------------|---|--------------------------|
| 0010       | <ul style="list-style-type: none"><li>o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.</li><li>o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).</li><li>o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.</li><li>o The PIN must be numeric and greater than zeros.</li></ul> | 11                       |
| 0014       | <ul style="list-style-type: none"><li>o This reject code is set for fields which are defined in Part III, Section 7 Record Layouts as "NO ENTRY".</li></ul>   | 12                       |
| 0016       | <ul style="list-style-type: none"><li>o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 2688 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).</li><li>o Zip Code (Form 9465 SEQ 0090) is a required field.</li><li>o See Part I, Attachment 3 for more information on Zip Code.</li></ul>   | 24, 28,<br>31, 34,<br>36 |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>   | <u>PAGE</u>              |
|------------|--|--------------------------|
| 0020       | <p>o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, 2688 and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&amp;), hyphen (-) and less-than sign (&lt;). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.</p> <p>Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&amp;).</p> <p>o If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.</p> <p>o The Name Line 1 (Form 4868 SEQ 0030) is a required field.</p> <p>Taxpayer's Name for Forms 56 and 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.</p> | 22, 26<br>29, 32,<br>35  |
| 0022       | <p>o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 2688 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.</p> <p>o State Abbreviation (Form 9465 SEQ 0080) is a required field.</p> <p>o See Part I, Attachment 3 for more information on State Abbreviations.</p>   | 23, 28,<br>31, 36        |
| 0023       | <p>o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 2688 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.</p> <p>o The Foreign Country (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.</p> <p>o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.</p> <p>o The City (Form 9465 SEQ 0070) is a required field.</p>  | 23, 27,<br>31, 34,<br>36 |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u> |
|------------|---|-------------|
| 0027       | <ul style="list-style-type: none"><li>o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.</li><li>o The EFIN of the Originator (Field 0020) must be present in the Summary Record <u>AND</u> be equal to the EFIN in the DCN of the ETD Document.</li></ul>   | 12          |
| 0028       | <ul style="list-style-type: none"><li>o The District Office Code in the EFIN of the Originator in the Document Record must be valid.</li></ul> <p>An "out of service center" District Office (DO) is permitted State Data is present; or when Processing Site equals "G" (Philadelphia) and at one of the following is present: Forms 56, 2350, 2688, 4868, 9465, and address indicator of the Form equal to "3".</p> <p>See Part I, Attachment 8 for list of valid Universal Location Codes.</p> | 12          |
| 0030       | <ul style="list-style-type: none"><li>o Payment forms must be filed with Form 4868.</li></ul> <p>Authentication form must be filed with form payment.</p>   | 12, 38      |
| 0031       | <ul style="list-style-type: none"><li>o The Document Sequence Number must be numeric.</li></ul>   | 12          |
| 0032       | <ul style="list-style-type: none"><li>o The Declaration Control Number must be numeric.</li></ul>   | 12          |
| 0033       | <ul style="list-style-type: none"><li>o Fields on a record must NOT be longer than specified in Section 7 Record Layouts.</li></ul>   | 12          |
| 0034       | <ul style="list-style-type: none"><li>o For each record, significant data must be present following the Record ID.</li></ul>  | 12          |
| 0035       | <ul style="list-style-type: none"><li>o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.</li></ul>  | 12          |
| 0044       | <ul style="list-style-type: none"><li>o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.</li></ul>  | 12          |
| 0045       | <ul style="list-style-type: none"><li>o The number of occurrences for tax documents cannot exceed the number specified in Part III, Attachment 2.</li></ul> <p>The format and content of the record identification information Record Id) which begins each type of record must be exactly as presented in the input specifications.</p>  | 13          |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u> |
|------------|---|-------------|
| 0060       | o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.   | 13          |
| 0061       | o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.   | 13          |
| 0062       | o The first two digits of the Declaration Control Number must be zeros.   | 13          |
| 0064       | o The Year Digit of the DCN must be "5".  | 13          |
| 0071       | o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.<br><br>(See Part I, Attachment 9 for the valid range of SSN/ITIN).   | 13          |
| 0167       | o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.   | 37          |
| 0168       | o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.   | 37          |
| 0172       | o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.   | 27          |
| 0304       | o If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present.<br><br>o If Spouse's SSN is present and Form Payment is present, the spouse's PIN (SEQ 120) must be present.<br><br>o The Primary PIN number must be present for Form 2350(SEQ 0330), Form 9465 (SEQ 380), Form 2688 (SEQ 0280) unless Other Than Taxpayer (SEQ 0300) is present. | 37, 39      |
| 0305       | o Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.  |             |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u>       |
|------------|---|-------------------|
| 0306       | <ul style="list-style-type: none"><li>o For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).</li><li>o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).</li><li>o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 56, Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080, and Form 9465 SEQ 0095) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.</li></ul> | 13, 21,<br>28, 34 |
| 0310       | <ul style="list-style-type: none"><li>o Forms 4868 and 2350 must be received no later than April 15, 2005 or April 20, 2005 in the case of corrected forms.</li></ul>   | 13                |
| 0311       | <ul style="list-style-type: none"><li>o Form 2688 must be received no later than August 15, 2005 or August 20, 2005 in the case of retransmitted forms.</li><li>o Foreign Forms 4868 and 2350 must be received no later than June 15, 2005 in the case of retransmitted for June 20, 2005.</li></ul>  | 14                |
| 0312       | <ul style="list-style-type: none"><li>o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.</li><li>o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.</li><li>o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.</li><li>o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.</li></ul>   | 26, 29,<br>33     |
| 0313       | <ul style="list-style-type: none"><li>o The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.</li><li>o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.</li><li>o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.</li></ul>   | 39                |
| 0315       | <ul style="list-style-type: none"><li>o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.</li></ul>   | 14                |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>   | <u>PAGE</u> |
|------------|--|-------------|
| 0316       | o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.   | 14          |
| 0317       | o One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.  | 30          |
| 0318       | o The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.<br><br>The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.  | 37, 39      |
| 0319       | o For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.   | 32          |
| 0320       | o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.<br><br>If Part II is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210). | 38          |
| 0321       | o For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.  | 28          |
| 0322       | o The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.  | 26, 27, 30  |
| 0323       | o When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.  | 14, 25      |
| 0324       | o The Tax Form Number (SEQ 0320) of Form 56 must contain "1040".   | 14,25       |
| 0325       | o The Tax Year One (SEQ 0330 & 0353), Year Two (SEQ 0332 & 0354), Year Three (SEQ 0334 & 0355), Period One (SEQ 0340 & 0356), Period Two (0342 & 0357) or Period Three (SEQ 0344 & 0358) cannot be all blanks.   | 14          |
| 0326       | o The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, 2688, "H" for Form 56, and I for Form 4868 when the Practitioner's PIN is used.   | 14          |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>   | <u>PAGE</u>   |
|------------|--|---------------|
| 0327       | o The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.   | 14            |
| 0328       | o The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.  | 14, 25        |
| 0329       | o No Form 4868 on file at the IRS or the tax return (Form 1040/A/EZ) has already been filed.   | 14            |
| 0395       | o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.<br><br>If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.   | 14, 38        |
| 0396       | o The Form 9465 Routing Transit Number (RTN) (SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).<br>See Part I, Section 6 for optional Routing Transit Number Validation.<br><br>o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.<br><br>o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.<br><br>o The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2". | 15, 37,<br>38 |
| 0397       | o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2005.<br><br>The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).  | 15            |
| 0490       | o When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.   | 15            |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u>  | <u>PAGE</u> |
|------------|---|-------------|
| 0491       | o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).  | 15          |
| 0668       | o Self-Select PIN Program - Taxpayer is ineligible to participate in the Self-select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.   |             |
| 0669       | o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in Self-select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.   |             |
| 0674       | o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.                       | 17          |
| 0675       | o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record. | 17          |
| 0677       | o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.   | 17          |
| 0678       | o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.   | 17          |
| 0679       | o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.   | 17          |
| 0680       | o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.  | 17          |
| 0699       | o When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income must be blank on the Authentication Record.  | 20          |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u>  | <u>DESCRIPTION</u>  | <u>PAGE</u> |
|---|---|-------------|
| 0806  | o Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Memphis = "D", Austin = "E", Kansas = "F", Philadelphia = "G".   |             |
| 0822  | o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.  | 10          |
| 0823  | o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.   | 10          |
| <b>NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.</b> |   |             |
| 0824  | o TRANA Record A(TRANA) - Transmitter EFIN must be SEQ 0110) Present.   |             |
| 0825  | o TRANA Record A (TRANA) - Transmission Type (SEQ 0170) must Equal "D" (ETD), "N" (On-line), or "T" (TeleFile).   |             |
| 0840  | o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080). | 10          |
| 0900  | o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.  | 21          |
| 0999  | o If more than 96 reject conditions are identified, the last Reject Code will be "0999".  | 20          |

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

| <u>Forms</u>        | <u>Number of Occurrences</u> |
|---------------------|------------------------------|
| Form 56 . . . . .   | 01                           |
| Form 2350 . . . . . | 01                           |
| Form 2688 . . . . . | 01                           |
| Form 4868 . . . . . | 01                           |
| Form 9465 . . . . . | 01                           |
| PMT . . . . .       | 01                           |
| ATH . . . . .       | 01                           |

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

| <u>Document</u> | <u>Record Number</u> |
|-----------------|----------------------|
| Form 56         | 56                   |
| Form 2350       | 50 *                 |
| Form 2688       | 88 *                 |
| Form 4868       | 69 *                 |
| Form 9465       | 95                   |
| Form Payment    | 96                   |
| Authentication  | 97 *                 |
| Summary Record  | 99 *                 |

\* ELF or ETD Assigned Number